

Exhibit A
(List of Affiliated Debtors)

<u>Entity Name</u>	<u>State of Organization</u>	<u>Tax ID Number</u>
LeFever Mattson, a California corporation	California	68-0197537
California Investment Properties, a California corporation	California	30-0289474
Home Tax Service of America, Inc., dba LeFever Mattson Property Management	California	68-0262554
Apan Partners LLC	California	N/A
Autumn Wood I, LP	California	20-0164208
Bay Tree, LP	California	82-1071378
Beach Pine, LP	California	83-2643272
Bishop Pine, LP	California	83-2643038
Black Walnut, LP	California	47-2451858
Buck Avenue Apartments, LP	California	54-2090323
Buckeye Tree, LP	California	88-2980108
Bur Oak, LP	California	87-4699497
Butcher Road Partners, LLC	California	45-5159521
Cambria Pine, LP	California	83-2644771
Chestnut Oak, LP	California	87-4702239
Country Oaks I, LP	California	26-0860694
Divi Divi Tree, L.P.	California	71-0926806
Douglas Fir Investments, LP	California	47-4674444
Firetree I, LP	California	82-3519393
Firetree II, LP	California	82-3519554
Firetree III, LP	California	82-3919655
Foxtail Pine, LP	California	83-2643197
Ginko Tree, LP	California	88-2960976
Golden Tree, LP	California	82-1060045
Hagar Properties, LP	California	04-3598044

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Heacock Park Apartments, LP	California	46-3737509
LeFever Mattson I, LLC	California	47-4960075
Live Oak Investments, LP	California	47-3786181
Monterey Pine, LP	California	83-2644824
Napa Elm, LP	California	54-2090332
Nut Pine, LP	California	83-2661795
Pinecone, LP	California	84-2395880
Redbud Tree, LP	California	88-2961999
Red Cedar Tree, LP	California	88-3572519
Red Mulberry Tree, LP	California	88-3572594
Red Oak, LP	California	61-2022650
Red Oak Tree, LP	California	92-1008382
Red Spruce Tree, LP	California	92-0780568
River Birch, LP	California	86-3020630
River Tree Partners, LP	California	81-3671554
River View Shopping Center 1, LLC	Delaware	47-4186147
River View Shopping Center 2, LLC	California	47-4186476
RT Capitol Mall, LP	California	81-3775896
RT Golden Hills, LP	California	81-3708073
Scotch Pine, LP	California	86-3043628
Sequoia Investment Properties, LP	California	32-0136044
Sienna Pointe, LLC	Delaware	47-4712579
Spruce Pine, LP	California	84-2396399
Tradewinds Apartments, LP	California	54-2090326
Vaca Villa Apartments, LP	California	54-2090327
Valley Oak Investments, LP	California	47-3383417
Watertree I, LP	California	82-3519819
Willow Oak, LP	California	87-4700495

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Windscape Apartments, LLC ¹	Delaware	83-1597353
Windscape Apartments I, LP	California	26-0860477
Windscape Apartments II, LP	California	26-0860509
Windscape Holdings, LLC	California	83-1608759
Windtree, LP	California	82-4974654
Yellow Poplar, LP	California	86-3043392

¹ This Debtor's case was filed on August 6, 2024 in the U.S. Bankruptcy Court for the Northern District of California. The case number is 24-bk-10417 and is pending before the Honorable Charles Novack.